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MEMO

TO: Kent L. Jones, P. E., Directing Engineer, Distribution

FROM: Jerry L. Bronicel DATE: May 14, 1987

SUBJECT: West, Middle, & East Fork of Beaver Creek Distribution System

The total number of acres now being assessed under the system is 2994.48. The total acres irrigated in Utah is 1885.59 with the Wyoming acreage totaling 1108.89. The acres on the map represent acreages shown on the proposed determination maps that are currently not being assessed, which are probably being administered by the commissioner.

One important question which should be addressed is how the property tax collected for acres irrigated in Wyoming is handled. Is Utah reimbursed by Wyoming to cover assessments or is the commissioner paid directly by Wyoming? It appears that we are, in fact, basing our assessments for water diverted in Utah and used both in Utah and Wyoming.

The attached list shows the individuals currently being assessed and those not being assessed with a breakdown of account numbers, Utah & Wyoming irrigated acres, etc. The new acreage names may not be current and were taken from the proposed determination.

If the acres irrigated solely in Wyoming are eliminated from current system assessment (1108.89), the other Utah acres not now being assessed (820.63) would almost make up the difference. (A net loss of about 289 to the total system acres assessed). This would become a slightly larger burden on Utah users but eliminate the "double-assessment" on the Wyoming users. Perhaps the difference could be split by a slight increase in county-assessed property taxes levied on the Wyoming acreage.

At any rate, this gives us some options to consider for any proposed changes on the system. Hopefully, this may provide some of the information you are looking for. Let me know if you need additional information.